

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Vigo County School Corp (8030)**

Vigo County School Corp (8030)

Student Instructional Category	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2011	FY11 % of Total Exp	FY 2012	FY12 % of Total Exp
Student Academic Achievement	\$83,235,192	58.1%	\$91,956,415	58.6%	\$90,069,993	58.9%	\$91,315,468	58.0%
Student Instructional Support	\$10,448,828	7.3%	\$12,349,876	7.9%	\$12,225,052	8.0%	\$11,506,834	7.3%
Overhead and Operational	\$28,752,624	20.1%	\$32,427,145	20.7%	\$30,857,500	20.2%	\$33,314,304	21.2%
Nonoperational	\$20,844,495	14.5%	\$20,163,504	12.9%	\$19,757,396	12.9%	\$21,371,262	13.6%
<b>Grand Total</b>	<b>\$143,281,139</b>		<b>\$156,896,940</b>		<b>\$152,909,940</b>		<b>\$157,507,868</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	65.4%	66.5%	66.9%	65.3%



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<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$290,970	\$978,285	\$991,006	\$1,473,434	406%	51%	49%
	11100 Regular Programs; Elementary	\$18,181,657	\$25,796,910	\$24,210,295	\$24,328,372	34%	-6%	0%
	11200 Regular Programs; Middle/Junior High	\$9,782,633	\$13,438,813	\$13,216,655	\$13,564,315	39%	1%	3%
	11300 Regular Programs; High School	\$9,817,856	\$14,194,354	\$14,226,860	\$13,797,716	41%	-3%	-3%
	11430 Vocational Education; Distributive Education	\$49,701	\$85,252	\$89,874	\$89,219	80%	5%	-1%
	11440 Vocational Education; Health Occupations	\$180,995	\$171,804	\$148,981	\$105,062	-42%	-39%	-29%
	11450 Vocational Education; Consumer and Homemaking	\$738,596	\$1,111,884	\$1,093,895	\$1,142,958	55%	3%	4%
	11470 Vocational Education; Business Education	\$355,565	\$554,076	\$687,251	\$679,994	91%	23%	-1%
	11490 Vocational Education; Industrial Education B	\$1,313,463	\$1,910,486	\$1,790,553	\$1,789,730	36%	-6%	0%
	11590 Other Vocational Education Programs	\$82,609	\$121,699	\$109,709	\$121,283	47%	0%	11%
	11630 Regular Programs; Alternative Education Programs; High School	\$487,538	\$831,670	\$905,292	\$893,224	83%	7%	-1%
	11910 Other Regular Programs; Competency Testing	\$6,493	\$15,553	\$14,749	\$13,815	113%	-11%	-6%
	12110 Gifted And Talented; Gifted and Talented	\$526,126	\$483,553	\$404,402	\$403,487	-23%	-17%	0%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,810,237	\$2,941,966	\$2,840,833	\$2,800,518	55%	-5%	-1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$1,016,104	\$1,447,798	\$1,451,657	\$1,354,446	33%	-6%	-7%
	12230 Mental Disabilities; Severe Mental Disabilities	\$553,374	\$544,106	\$658,903	\$687,001	24%	26%	4%
	12310 Physical Impairment; Orthopedic Impairment	\$353,970	\$403,115	\$447,324	\$454,597	28%	13%	2%
	12320 Physical Impairment; Multiple Disabilities	\$7,244	\$11,079	\$11,603	\$11,914	64%	8%	3%
	12330 Physical Impairment; Visual Impairment	\$57,830	\$81,009	\$83,734	\$82,037	42%	1%	-2%
	12340 Physical Impairment; Hearing Impairment	\$56,949	\$85,859	\$88,006	\$88,139	55%	3%	0%
	12350 Physical Impairment; Homebound	\$173,755	\$197,194	\$127,517	\$92,732	-47%	-53%	-27%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$915,769	\$1,045,401	\$933,526	\$942,797	3%	-10%	1%
	12520 Culturally Different; Compensatory	\$128,956	\$209,025	\$127,071	\$77,299	-40%	-63%	-39%
	12610 Learning Disability	\$2,542,479	\$3,891,276	\$4,010,440	\$4,030,326	59%	4%	0%
	12710 Equal Opportunity At Risk	\$110,591	\$1,146	\$68,956	\$34,525	-69%	> 500%	-50%
	12810 Special Education Preschool	\$0	\$0	\$712,250	\$720,500			1%
	12900 Other Special Programs	\$6,990,296	\$8,904,997	\$10,823,518	\$10,806,970	55%	21%	0%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$179,229	\$267,022	\$247,481	\$112,004	-38%	-58%	-55%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$73,931	\$36,573	\$19,663	\$4,379	-94%	-88%	-78%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$51,672	\$18,208	\$3,517	\$5,984	-88%	-67%	70%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$928	\$593	-\$222	\$0	-100%	-100%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$2,162	\$0	\$0		-100%	
	14300 Summer School Programs; High School	\$207,720	\$234,878	\$212,124	\$137,265	-34%	-42%	-35%
	16200 Preventive Remediation	\$770,389	\$654,742	\$333,417	\$260,327	-66%	-60%	-22%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$853,875	\$849,750	\$4,125	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$1,316,466	\$1,373,630	\$1,568,311	\$956,474	-27%	-30%	-39%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$1,075,051	\$1,602,264	\$1,040,601	\$1,850,805	72%	16%	78%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$25,000	\$25,000	\$25,000		0%	0%
	22110 Improvement of Instruction; Service Area Direction	\$1,294,761	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$2,634,304	\$2,519,267	\$2,833,923		8%	12%
	22220 Library/Media Services; School Library	\$1,903,208	\$2,567,272	\$2,246,405	\$2,269,356	19%	-12%	1%
	22230 Library/Media Services; Audiovisual	\$103,169	\$155,487	\$102,457	\$86,304	-16%	-44%	-16%
	22290 Library/Media Services; Other Educational Media Services	\$17,676	\$8,353	\$5,213	\$8,160	-54%	-2%	57%
	22360 Instruction, Related Technology; Network Support	\$244,178	\$0	\$0	\$0	-100%		
	22900 Other Support Service, Instructional Staff	\$0	\$18,918	\$84,108	\$155,930		> 500%	85%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$74,839	\$72,430	\$129,193	\$127,092	70%	75%	-2%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,659,718	\$1,974,924	\$1,254,473	\$1,896,053	14%	-4%	51%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$170	\$1,594	\$0	\$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$3,765,894	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$70,124,633</b>	<b>\$91,956,415</b>	<b>\$90,069,993</b>	<b>\$91,315,468</b>	<b>30%</b>	<b>-1%</b>	<b>1%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$333,835	\$490,921	\$368,482	\$378,567	13%	-23%	3%
	21130 Attendance and Social Work Services; Social Work Services	\$113	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$2,498,413	\$3,508,297	\$3,493,786	\$3,145,364	26%	-10%	-10%
	21290 Guidance Services; Other Guidance Services	\$8,439	\$11,183	\$8,078	\$4,640	-45%	-59%	-43%

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	21340 Health Services; Nurse Services	\$622,313	\$834,724	\$768,446	\$787,612	27%	-6%	2%
	21390 Health Services; Other Health Services	\$3,629	\$4,924	\$6,167	\$10,332	185%	110%	68%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Ser	\$1,050,043	\$1,522,900	\$1,600,411	\$1,574,086	50%	3%	-2%
	24100 Office of The Principal	\$3,973,181	\$5,976,927	\$5,979,682	\$5,606,232	41%	-6%	-6%
<b>Student Instructional Support Total</b>		<b>\$8,489,965</b>	<b>\$12,349,876</b>	<b>\$12,225,052</b>	<b>\$11,506,834</b>	<b>36%</b>	<b>-7%</b>	<b>-6%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$17,809	\$74,220	\$56,930	\$54,865	208%	-26%	-4%
	23150 Board of Education; Legal Services	\$11,767	\$4,390	\$4,450	\$4,025	-66%	-8%	-10%
	23160 Board of Education; Promotion Expenses	\$9,694	\$8,917	\$7,102	\$8,390	-13%	-6%	18%
	23210 Executive Administration; Office of The Superintendent	\$688,804	\$1,092,417	\$1,087,800	\$1,077,505	56%	-1%	-1%
	23230 Executive Administration; Staff Relations and Negotiations	\$44,219	\$112,379	\$59,573	\$109,456	148%	-3%	84%
	23290 Executive Administration; Other Executive Administration Services	\$113,414	\$128,216	\$147,419	\$174,078	53%	36%	18%
	25120 Fiscal Services; Service Area Direction	\$528,309	\$450,760	\$447,247	\$466,121	-12%	3%	4%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$100,935	\$160,273	\$176,349	\$184,995	83%	15%	5%
	25150 Fiscal Services; Payroll Services	\$104,190	\$237,780	\$243,651	\$239,418	130%	1%	-2%
	25191 Other Fiscal Services; Refund of Revenue	\$75,233	\$53,273	\$27,895	\$176,294	134%	231%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$2,320	\$2,176	\$2,982	\$5,512	138%	153%	85%
	25196 Other Fiscal Services; Cash Change	\$1,534	\$1,060	\$1,060	\$1,135	-26%	7%	7%
	25199 Other Fiscal Services; Other	\$44,733	\$67,088	\$30,070	\$25,084	-44%	-63%	-17%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$86,596	\$141,351	\$166,114	\$150,133	73%	6%	-10%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$75,435	\$188,893	\$136,360	\$149,053	98%	-21%	9%
	25300 Printing, Publishing, and Duplicating Services	\$41,417	\$65,194	\$34,607	-\$2,944	-107%	-105%	-109%
	25400 Planning, Research, Development and Evaluation	\$3,195	\$0	\$0	\$0	-100%		
	25710 Personnel Services; Supervision of Personnel Services	\$411,320	\$574,281	\$575,633	\$538,204	31%	-6%	-7%
	25720 Personnel Services; Recruitment and Placement	\$0	\$880	\$96	\$474		-46%	393%
	25750 Personnel Services; Health Services	\$20	\$799	\$1,153	\$5,403	> 500%	> 500%	368%
	25790 Personnel Services; Other Professional Services	\$0	\$87,788	\$97,452	\$99,952		14%	3%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$543,116	\$576,718	\$550,566		1%	-5%
	25850 Administrative Technology Services; Network Support	\$0	\$390,162	\$414,931	\$431,633		11%	4%
	25890 Other Technology Services	\$316,673	\$0	\$0	\$0	-100%		
	25910 Judgments	\$0	\$55,290	\$6,000	\$9,600		-83%	60%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$194,121	\$308,472	\$291,382	\$356,363	84%	16%	22%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$9,532,996	\$12,038,092	\$10,708,622	\$10,721,818	12%	-11%	0%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$52,801	\$492,609	\$349,174	\$335,957	> 500%	-32%	-4%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$850,750	\$423,973	\$328,431	\$380,268	-55%	-10%	16%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$10,000	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$1,026,849	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$171,396	\$204,515	\$150,309	\$187,552	9%	-8%	25%
	26600 Operation and Maintenance of Plant Services; Security Services	\$284,309	\$265,595	\$252,609	\$264,801	-7%	0%	5%
	26700 Operation and Maintenance of Plant Services; Insurance	\$551,207	\$500,444	\$499,136	\$394,664	-28%	-21%	-21%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$6,426	\$28,318	\$18,789	\$21,850	240%	-23%	16%
	27010 Student Transportation; Service Area Direction	\$195,080	\$322,011	\$339,487	\$340,490	75%	6%	0%
	27100 Student Transportation; Vehicle Operation	\$2,544,941	\$3,208,094	\$3,435,558	\$3,410,268	34%	6%	-1%
	27200 Student Transportation; Monitoring Services	\$67,114	\$74,586	\$50,867	\$48,962	-27%	-34%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,301,394	\$1,660,972	\$1,858,970	\$1,967,774	51%	18%	6%
	27400 Student Transportation; Purchase of School Buses	\$1,529,633	\$1,714,553	\$1,750,031	\$3,523,038	130%	105%	101%
	27500 Student Transportation; Insurance on Buses	\$159,143	\$115,190	\$126,764	\$112,313	-29%	-2%	-11%
	27700 Student Transportation; Contracted Transportation Services	\$79	\$0	\$1,097	\$169	114%		-85%
	27900 Student Transportation; Other Student Transportation Services	\$14,459	\$9,922	\$16,844	\$3,569	-75%	-64%	-79%
	27910 Student Transportation; Bus Driver Training	\$13,667	\$15,133	\$15,246	\$14,389	5%	-5%	-6%
	31100 Food Services Operations; Service Area Direction	\$1,004,512	\$1,279,691	\$1,314,315	\$1,402,682	40%	10%	7%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,622,407	\$2,217,294	\$2,121,128	\$2,177,117	34%	-2%	3%
	31400 Food Services Operations; Food Purchases	\$2,205,207	\$2,674,962	\$2,615,273	\$2,849,839	29%	7%	9%
	31900 Other Food Services	\$271,639	\$432,019	\$311,872	\$341,471	26%	-21%	9%
<b>Overhead and Operational Total</b>		<b>\$26,287,746</b>	<b>\$32,427,145</b>	<b>\$30,857,500</b>	<b>\$33,314,304</b>	<b>27%</b>	<b>3%</b>	<b>8%</b>
<b>Nonoperational</b>								
	33400 Athletic Coaches	\$1,170,106	\$1,525,380	\$1,511,913	\$1,510,055	29%	-1%	0%

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	33910 High School Band Uniforms	\$0	\$0	\$7,097	\$0			-100%
	33990 Other Community Services; Other	\$42,439	\$61,484	\$74,481	\$52,716	24%	-14%	-29%
	43000 Facilities Acquisition and Construction; Professional Services	\$493,488	\$164,548	\$77,873	\$1,881,306	281%	> 500%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$5,041,619	\$3,843,633	\$4,047,482	\$3,971,571	-21%	3%	-2%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$1,471,009	\$2,752,947	\$2,586,399	\$2,509,135	71%	-9%	-3%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$747,623	\$1,027,708	\$972,841	\$887,116	19%	-14%	-9%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$346,996	\$214,127	\$9,570	\$463,824	34%	117%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$634,215	\$392,805	\$592,021	\$526,967	-17%	34%	-11%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,998,289	\$1,747,978	\$1,563,537	\$1,171,957	-41%	-33%	-25%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$75,638	\$51,182	\$70,727		-6%	38%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$30,689			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$119,663	\$93,756	\$0	\$31,200	-74%	-67%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$8,267,500	\$8,263,500	\$8,263,000	\$8,264,000	0%	0%	0%
<b>Nonoperational Total</b>		<b>\$20,332,945</b>	<b>\$20,163,504</b>	<b>\$19,757,396</b>	<b>\$21,371,262</b>	<b>5%</b>	<b>6%</b>	<b>8%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$1,009,965	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$5,760,982	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$589,614	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$9,783,873	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$40,867	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$860,547	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$18,045,848</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			